

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

SAINT-GOBAIN ABRASIVES, INC.,

Plaintiff,

v.

KOHLER CO.,

Defendant.

CIVIL ACTION No. 04-40199-FDS

KOHLER CO.,

Counterclaim Plaintiff,

v.

SAINT-GOBAIN ABRASIVES, INC.,

Counterclaim Defendant.

**CORPORATE DISCLOSURE STATEMENT OF DEFENDANT AND
COUNTERCLAIM PLAINTIFF KOHLER CO., PURSUANT TO L.R. 7.3(A)**

Defendant and Counterclaim Plaintiff Kohler Co. ("Kohler"), by and through its counsel, states that Kohler is a privately held company, with no parent company and no publicly held company that owns 10% or more of its stock.

Respectfully submitted,
KOHLER CO.,
By its Attorneys,

/s/ Joseph M. Alden

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Joseph M. Alden, BBO#654124
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Boston, MA 02110
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Dated: March 2, 2005

CERTIFICATE OF SERVICE

I, Joseph M. Alden, hereby certify that I have on this 2nd day of March 2005 electronically filed the foregoing Corporate Disclosure Statement of Defendant and Counterclaim Plaintiff Kohler Co., and I have served a courtesy copy of the same on March 2, 2005, by first class mail, postage prepaid, upon all parties and/or counsel of record as follows:

Robert L. Hamer, Esquire
Michele P. Rosano, Esquire
Mirick, O'Connell, DeMallie & Lougee, LLP
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Worcester, MA 01608-1477

/s/ Joseph M. Alden

Joseph M. Alden